

Electricity Accounts Receivables Billing Procedures

Arif Darmawan^{a*}, Stevani Patrecia Bangun^b

^a*Jurusan Manajemen Bisnis, Politeknik Negeri Batam, darmawan@polibatam.ac.id, Indonesia*

^b*Jurusan Manajemen Bisnis, Politeknik Negeri Batam, stevanipatrecia22@gmail.com, Indonesia*

Abstract. The purpose of this research is to know how electricity accounts receivable billing procedures. This research was conducted at PT PLN Batam, liquid service companies. This method is used in such research is a descriptive analysis method. The results of this research it can be concluded that the services are used by customers each month will be paid in the following month, thus the company has accounts receivable. In accordance with the statutes, PT PLN, the arrears account customers of electricity will be subject to fines or late payment fees. The fines shall be paid in accordance with the statutes, parties PLN gradually starting from the first sheet second sheet, fines, and a third sheet. To make a payment to a fine sheet of resources and must comply with the tariffs, also performed the first sheet while in the disconnection, update the data in the sheet. Payments are made based on the recording meter. The occurrence of error logging meters due to the kWh meters high, kWh meter, kWh meter building in the blurry due to factors of sanggarnya kWh, and the address is not found because it was moved by irresponsible persons. The error will cause losses to customers and the repair will be performed if an error occurred.

Keywords: procedures, payment, billing, accounts receivable

Introduction

Along with the development and improvement of technological advances in Batam Island, then the role of PT PLN increasingly have significance, both the means of life as well as infrastructure development. PT PLN provides services to customers and communities in need with the sale of electric power. The purpose of this sales activity is to I get the revenue will be used to run the activities of the company itself. The sale is divided into two namely, the sale of cash and credit sales. Sales of cash raises income on credit sales companies and will give rise to the receivable.

PT PLN to provide services, there is still a lot of customers who are not submissive toward the terms provided or specified by the company in the electricity account payment, wayward provided because each customer has different descriptions. Then one way PT PLN increased procedural services to customers primarily in the payment problems with cooperation, one of them with the BANK. Cooperation with banks

will make customer who make payments of accounts electricity so more young and efficient.

PT PLN needs to consider if customer arrears account of electricity, this gives rise to receivables not collectible that will impact resulted in losses against PT PLN. Loss is a decrease in the company's net assets that originates from side deals or incidental and all other incident during a certain period, except for the events that it rises from the burden or division of the owner. To prevent the occurrence of unwanted then need for billing procedures are effective and efficient, so as to facilitate customers to pay electricity accounts and simplify the billing account in PLN officer power debt.

With the procedures in force in the PT PLN billing a rising due to the arrears account of electricity made by the customer are recorded as receivables. PT PLN services used by customers each month will be paid in the coming month, thereby PT PLN has account receivable. The use of appropriate procedures

*Corresponding author. E-mail: darmawan@polibatam.ac.id

facilitating the operations of the company's operations at the end of the period.

Literature Review

Sense the Procedure

The procedure is an activity involving several people in one or more departments, created to guarantee the company's transaction are uniformly handling that occurs repeatedly (Mulyadi, 2000). The procedure is a series of events or activities that occur repeatedly in the same way (Susanto, 2005).

Sense the Invoices

The bill is all sorts of guidance to others who will generally result in the existence of a cash receipt in the future or in other words a bill which is the right of the seller to charge a certain amount of money to the buyer arising from the existence of a transaction. Bills owned companies divided into two: the bills that is not supported by a written promise referred to accounts receivable and bills that is supported by a written appointment called note accounts receivable.

Sense the Account Receivable

Accounts receivable are the demands to the customers and other parties to obtain money, goods and certain services in the days to come, as a result of delivery of goods or services is done at this time (Sugiri, 2005). Receivables arising out of a normal business cycle in the company who starting from cash money buying raw materials into finished goods and then distribute the results of the production to the customer then raises the bill. Account receivables (trade receivables) show the receivables arising from the sale of goods or services produced by a company (Baridwan, 2004). Account receivable accounts arising not from the sale of goods or services produced companies.

Research Methods

Data collection techniques used in this research is the interview against the employees of PT PLN Aji Stone in the form of appropriate questions researchers need, as well as customer receivable documents PT PLN Aji Stone period 2014-2015. As for the billing

procedure used is the procedure according to PT PLN Batu Aji. The information that researchers could be developed into points that correspond to the destination. These studies only take customers sector PT PLN Batam Aji Stone. As for the reading of the meter is done IE go to the homes of customers Batu Aji.

Results and Discussion

The Process of Electricity on Account of PT PLN

In the billing appear the world electricity account the authors will discuss emergence of the electric account first. PT PLN is the state owned enterprises (BUMN) that are engaged in services, which is to give the best service to the public is to meet the needs of electric power and other services related to electrical power. PT PLN has a useful basic tasks to meet the needs of the community, basic tasks include providing electric power for the common good and give service to customers as well profit from business electrical power the relic.

Step Process of the Incidence Electricity Account

Step by step process of the incidence of electricity on account of PT PLN:

- a. Determine the schedule of the day read meters.
- b. Do the taking of photos that have been taken.
- c. Upload data stand meters and photos that have been taken.
- d. make corrections and analysis of customer usage per power rates and, if there are unnatural then it will do the sampling.
- e. Perform the process of creating an account.
- f. make a monthly comparison reports per customer, if there is a problem the decline and the ascent of usage.
- g. Correcting abnormal usage, kwh consumption, theft, broken, and kWh rate. If it happens it will be reported to go to the report results and make the related billing month account.

Order Management Business Process Services Electricity on Customer

Order management business process services of electricity to customers include:

- a. information request

Order management business process services of electricity to customers of PT PLN begins with an information, for example: a customer wants to do a new install or reinstalls. Customers who come to the office of PT PLN directly facing customer service for ask or get what information is needed by the customer. Customer services provide information to customers about the information that is needed, for example: new installation through the brochure that has been provided. PT PLN to make brochure separately based on the electric service will be given to customers, the usefulness of the brochure can facilitate customers to get information about electric services.

b. Making Contracts

Once customers get information from customer service at PT PLN, then immediately take the required documents and submit the document to the customer service. Documents that have been given will be made in accordance with an agreement to provide electric service to customers. In that document mentions quantity or amount to be paid.

c. Enter Orders

Customers services enter orders and preparing the documents of the customer order. Order documents will be prepared when the customer requesting the service of electricity that was made in the contract. Electrical service order acceptance of PT PLN usually contains the pricing of services and usually there is an additional charge if any installation that wants to be added by the customer. Customer procedures in PT PLN can be significant advantages so that the company can offer a good services tailored to customers.

d. Delivery

Request a customer to do a new install immediately implemented and customer service set up a document that was created to organize the installation to the customer. Before pairing, team survey checks at home customers in advance, after a survey or officer PLN, then do the installation. Before that, the officer will conduct the examination for PLN to ensure quality. The availability of the good will be checked to ensure that the equipments is complete and the installation can be done immediately. Customers who ask for installation immediately shows the documents provided by the customer service to the PLN, the document presented is evidence that the customers do the installation.

e. Billing

In doing the billing, PT PLN to make bills based on kWh determined by customers. Billing is largely already in accordance with the theory, but in the theory the billing is done after the order is delivered by the

customer, while PT PLN charging after discharging electricity. The officer conducting the electricity account billing PLN against customer if payment is later than the date specified by PT PLN.

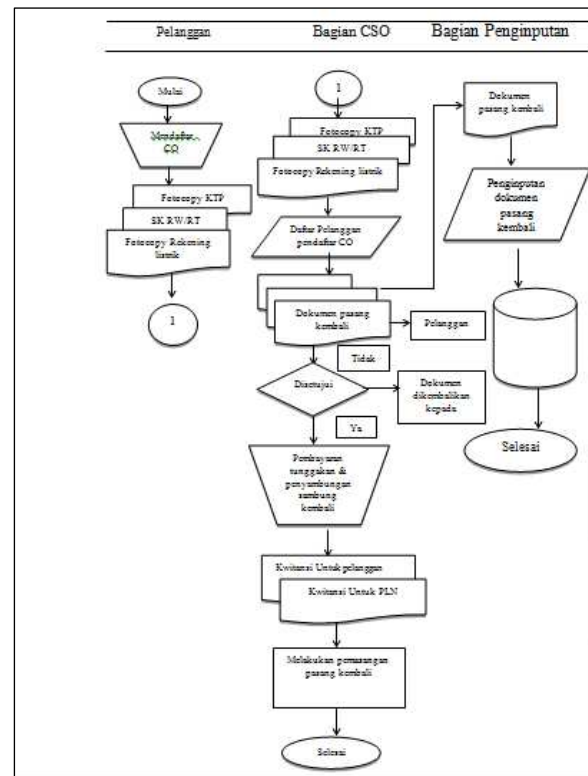


Fig. 1. Flowchart of the Electrical Service Order Customers

Accounts Receivable Billing Procedures

The sale of electricity to customers happens the company will do the billing against the customer, as for account receivable billing process in PT PLN Batam is as follows:

Billing Electricity Account Planning

a. Planning Needs a Place of Payments

Such planning is meant to provide electricity to customers account payment easily, quickly, and conveniently oriented to interests of the customer. The planning includes: the location of the counter payment, the amount of the payment place, number of customer per loket, implementing service, and number of staff.

b. Planning Cooperation between PT PLN with Others

In carrying out the ministry of electricity account payment acceptance to customer oriented planning need to be made with the cooperation of the other party in terms of the management of the billing or payment acceptance receivables customer.

c. Billing Schedule Planning

Implementation of the payment of the electricity account month held every weekday starting December 1 until the date 20. The clerk records the electric account PLN beginning from 6 (six) days of the end of last month and date 2.

Preparation of Electric Billing Account

a. Implementation of the Reading of the Meter

Billing procedures in PT PLN initially based on how much electricity meter or the cost of a kWh usage each month. Officer of PT PLN to come to homes subscribers to record the meter which has been unused.

b. Electricity Account Calculation

Examples of usage of power 2,200 VA with a set fee for R-1/TR

Calculation of the usage of each block:

$$\begin{aligned}\text{Block 1} &= 20\text{kWh} \times \text{usage costs (\$/kWh)} \\ &= 20\text{kWh} \times 396 \\ &= 7,920\end{aligned}$$

Implementation of the Electricity Account Billing

Account billing process that starts from the beginning consists of:

a. Billing Function.

Functions that perform planning, preparation, and execution of activities in billing and payment acceptance receivables customer to the customer in accordance with a predetermined schedule. Implementation of the billing accounts of electricity is conducted once a month that began with the reading of the meter, the meter read results then treated by electric account creation functions for sale to customers PLN.

b. Preparation of the receipt account account creation functions of electric power as well as the function of service, consists of:

- Electric account List
- Electric account Sheet and receipts all manner
- Data recording media computer
- List of shipping electricity account

c. Mutations addition and subtraction with the final balance per month as well as the balance entirely processed by computer media. Before recording the data account balances into the parent data balance

should be held first checks to ensure the correctness of the data by creating a rekaptulasi receipt of account data, and then matched with a recap of the account.

Payment of Accounts Electricity

In payment, customers pay ranging from published accounts to limit the eventual date 20 months running. Customers who are not doing pembayaran start date 21 until the end of the month or the customer arrears account of electricity will be subject to fines or late fees policy set by PT PLN.

Customers that electric account arrears will be subject to the fine set out in stages in accordance with the late payment, which are:

a. The first fine Sheet

The magnitude of the payments depends on the power and rate, then do a temporary disconnection.

b. The second sheet of fine

The magnitude of the payment of double the fine sheet first and done re pengecekan and update the data.

c. The third fine Sheet

The magnitude of the payments tripled from the first fine sheets and do uninstall completed. After the uninstall is complete, then list the names of the customers will be proposed to Member KP2LN and become receivable doubtful.

Accounts receivable smoothly PT PLN is set forth in the first month customers begin to have arrears or not paying bills in PT PLN. If within 3 (three) months customer does not also pay off or paying bills electric account, then the PT PLN do electrical disconnection while until customers pay bills late fee. If more than 3 (three) months customer does not also pay off the invoice, then PT PLN will perform the dismantling of electricity networks against the concerned customers.

If the customer that its power grid is already in unloading and want to get back the electric network, the customers have to Transact payments in arrears and the cost of a new pair. The sanctions delay paying the electricity bill is given to the customer on the basis of the decision, namely:

a. PT PLN has the right to exercise the termination or temporary suspension of the distribution of electricity to customers, when customers have not paid off the electric bill payment until the date 20 months payment or the date specified PT PLN.

b. Customers who do not fulfill the obligation of paying the electric bill on time, imposed late fees in accordance with the tariff for each month of delay.

c. Connecting back will be conducted by PT PLN, if customer has paid off fines as well as utility bills.

d. If by period of 2 (two) months or 60 days counted from day one execute termination while, customers have not also pay off the electric bill payment, then the PT PLN has the right to perform the retrieval of entire agencies or asset (limiting tool and gauge as well as the connection of a house belonging to PT PLN).

e. Request connecting back after loading is complete the provide customers filled after the cost of the new installation mandatory and pay off the arrears tangihan aftershocks.

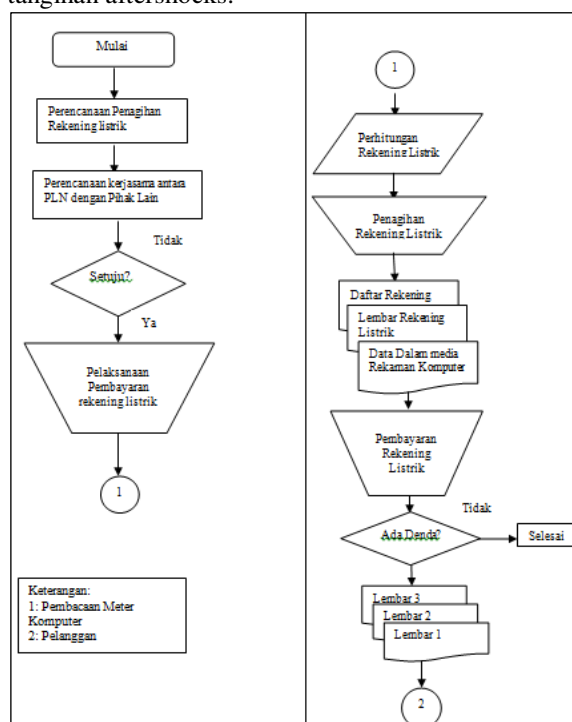


Fig. 2. Electric Account Billing Procedure Flowchart

Evaluation of Customer Arrears Account of Electricity

In accordance with the statutes, the arrears account customers of electricity will be subject to fines or late payment fees. The fines shall be paid in accordance with the statutes, parties PLN gradually starting from the first sheet second sheet, fines, and a third sheet. To make a payment sheet fines should match the power and set fee, temporary disconnection also carried out the first sheet, the second sheet, data update and uninstall is complete to the third sheet. Within three months customer does not pay off the arrears payment of electricity, then the PT PLN will do the termination until customers pay bills late fee.

The problem of officer PLN while noting the kWh meter

Officer of PT PLN got in trouble in the work to be performed and hampered the activities to be carried out. The issues facing the effect on customers, so the attendant PLN ever make mistakes while noting meters. As for restricting such problems are:

a. kWh meters high and kWh meters in the buildings occurs because kWh moved on its own without the knowledge of the officer PLN, kWh moved because buildings temporary home. Due to the Subscriber without permission, then the PT PLN do a recap, reporting, and delivered to the related field in order to do repairs.

b. Address not found because it was moved by persons who are not responsible, how can do is plunge or searched directly contributes by PLN and will be done mapping data update subscribers.

c. kWh meter opaque due to age factor kWh and placements that do not fit in the kitchen such as kWh meter, as a result the officer PLN difficulty in noting the kWh meter so that raises errors when gathering news events to the logging Results PLN. Office conducted by officers of the PLN resulted in customers suffered losses when paying the electricity account. Policies that do PT PLN is replacing the kWh meter.

Evaluation of the Billing Accounts Do Not Comply With the Recording Meter

The result of the billing accounts receivable which is not in accordance with the recording meters due to the kWh meters high, kWh meter, kWh meter building in the blurry due to age factor kWh, and the address is not found because it was moved by the persons (person) who is not responsible. So that billing does not comply with the recording meter will not happen again then the PT PLN do reporting and related kebidang are delivered in order to do repairs damaged or kWh against opaque. Another policy that is replacing the damaged kWh with a new one and do an update of the data in the system.

Conclusion

Based on the discussion on chapter IV, then the conclusion is as follows: the procedure for the implementation of the billing accounts of electricity include: billing planning (planning needs a place of payment, planning of cooperation with other parties,

billing schedule planning); preparation of the billing accounts of electricity (read out meter, electric account calculation); implementation of the billing accounts of electricity (electric account billing process); and payment of accounts electricity.

In accordance with the statutes, the arrears account customers of electricity will be subject to fines or late payment fees. The fines shall be paid in accordance with the statutes, parties PLN gradually starting from the first sheet second sheet, fines, and a third sheet. To make a payment to a fine sheet of resources and must comply with the tariffs, also carried out the termination of temporary dilembar first, second sheet data, update and uninstall is complete to the third sheets. Within three months customer does not pay off the arrears payment of electricity, then the PT PLN will do the termination until customers pay bills late fee.

Result of the billing accounts receivable which is not in accordance with the recording meters due to the kWh meters high, kWh meter, kWh meter building in the blurry due to age factor kWh, and the address is not found because it was moved by the persons (person) who is not responsible.

References

- Azhar Susanto, (2004). *Sistem Informsdi Akuntansi Konsep dan Pengembangan Berbasis Komputer*. Edisi Lima, Bandung: Lingga Jaya.
- Haryono Jusup, (2014). *Dasar-Dasar Akuntansi*. Jilid 1 & 2, Edisi 6 UGM STIE YKPN.
- Hery, SE. (2011). *Akuntansi Aktiva, Utang, dan Modal*. Jakarta.
- Mulyadi, (2001). *Sistem Akuntansi*. Edisi Empat, Jakarta. Salemba Empat.
- PT PLN (PERSERO) Distribusi Batam. (2005). *Pedoman dan Petunjuk Langgan Tata Usaha Komputer (TUL-KOM)*.
- PT PLN (PERSERO) Distribusi Batam. (2000). *Pedoman dan Petunjuk Langgan Tata Usaha Manual (TUL-MAN)*.
- Sodikin. (2013). *Akuntansi Manajemen Sebuah Pengantar*. Edisi Kelima: UPP STIM YKPN.
- Sugiri, S. (2005). *Akuntansi Keuangan Menengah*. Yogyakarta: Akademi Manajemen Perusahaan YKPN.